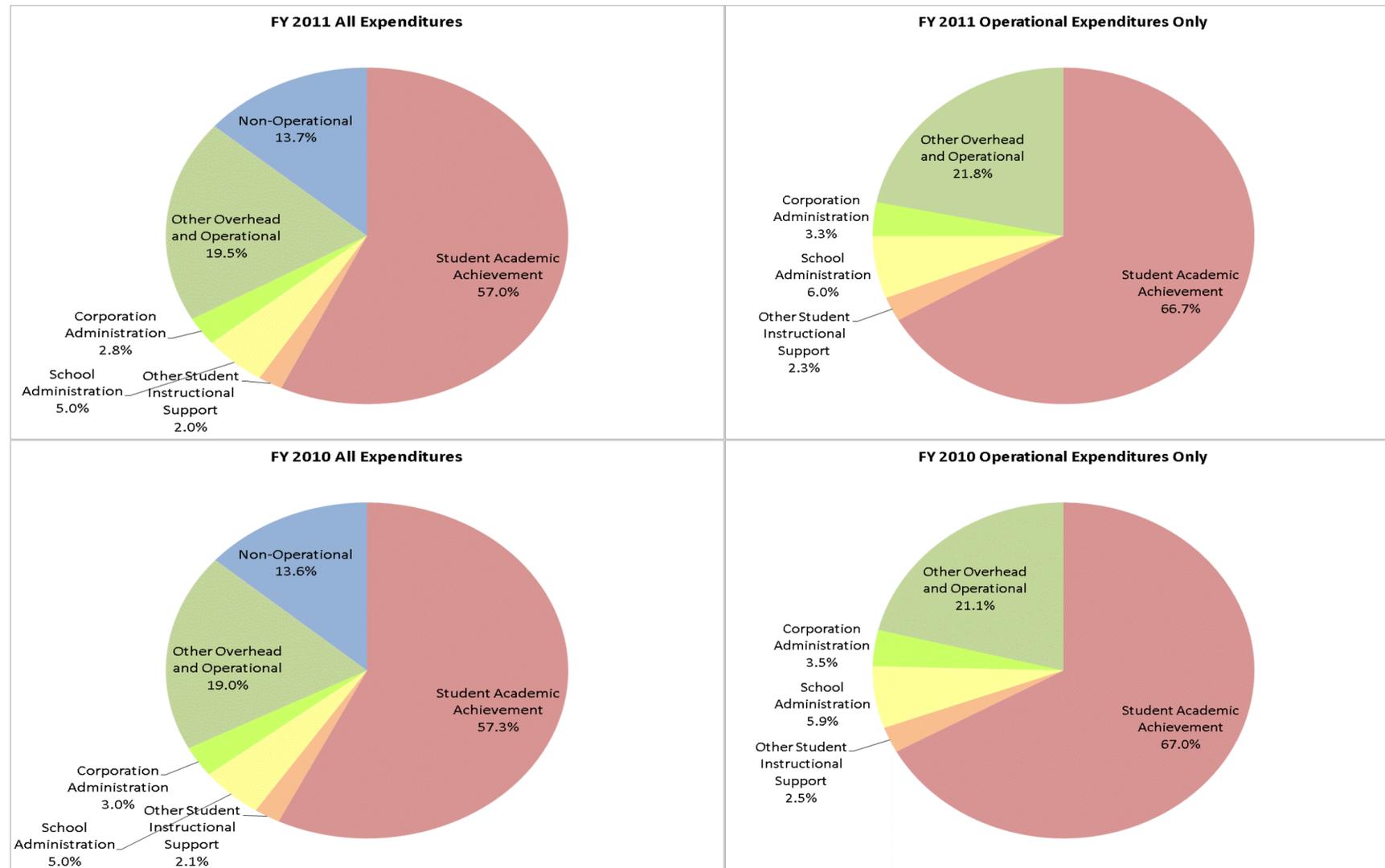


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Salem Community Schools (8205)

Salem Community Schools (8205)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$8,344,044	52.6%	\$9,932,117	54.8%	\$11,577,423	57.3%	\$11,038,998	57.0%
Student Instructional Support	\$990,640	6.2%	\$1,244,378	6.9%	\$1,443,709	7.1%	\$1,356,225	7.0%
Overhead and Operational	\$2,901,192	18.3%	\$3,954,194	21.8%	\$4,448,874	22.0%	\$4,307,922	22.3%
Nonoperational	\$3,625,740	22.9%	\$3,007,456	16.6%	\$2,750,442	13.6%	\$2,653,889	13.7%
Grand Total	\$15,861,616		\$18,138,145		\$20,220,448		\$19,357,035	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	58.9%	61.6%	64.4%	64.0%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Salem Community Schools (8205)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten		\$35,083				-100%	
	11100 Regular Programs; Elementary	\$2,619,020	\$3,020,398	\$4,596,207	\$4,280,261	63%	42%	-7%
	11200 Regular Programs; Middle/Junior High	\$1,391,650	\$1,782,002	\$2,021,979	\$2,054,423	48%	15%	2%
	11300 Regular Programs; High School	\$1,426,467	\$1,604,093	\$2,541,500	\$2,377,084	67%	48%	-6%
	11590 Other Vocational Education Programs		\$27,239				-100%	
	11630 Regular Programs; Alternative Education Programs; High School	\$35,345	\$114,182	\$124,395	\$86,218	144%	-24%	-31%
	11910 Other Regular Programs; Competency Testing		\$4,906				-100%	
	12110 Gifted And Talented; Gifted and Talented	\$14,807	\$10,716	\$53,790	\$24,757	67%	131%	-54%
	12210 Mental Disabilities; Mild Mental Disabilities	\$1,641	\$31,130	\$2,101	\$1,229	-25%	-96%	-41%
	12350 Physical Impairment; Homebound	\$214	\$4,765	\$2,271	\$646	202%	-86%	-72%
	12510 Culturally Different; Communication Disorders			\$1,380				-100%
	12520 Culturally Different; Compensatory	\$15,692	\$14,935	\$2,064		-100%	-100%	-100%
	12610 Learning Disability			\$45	\$893			> 500%
	12710 Equal Opportunity At Risk	\$128,439	\$133,657	\$148,813	\$142,797	11%	7%	-4%
	12900 Other Special Programs		\$3,770	\$5,246	\$290,845		> 500%	> 500%
	14100 Summer School Programs; Elementary	\$9,707	\$1,677	\$18,114	\$6,139	-37%	266%	-66%
	14200 Summer School Programs; Middle/Junior High School	\$10,809	\$13,539	\$1,094	\$1,212	-89%	-91%	11%
	14300 Summer School Programs; High School		\$7,418	\$3,854			-100%	-100%
	16100 Remediation Testing	\$75,972	\$38,880	\$51,255	\$48,133	-37%	24%	-6%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$204,658	\$207,256	\$114,858	\$129,794	-37%	-37%	13%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$552,711	\$691,832	\$1,199,685	\$964,022	74%	39%	-20%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$6,623				-100%		
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$5,022				-100%		
	17900 Payments to Other Governmental Units Within State; Other			\$175				-100%
	22110 Improvement of Instruction; Service Area Direction			\$1,909				-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$122,017	\$101,098	\$50,296	\$22,925	-81%	-77%	-54%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$13,028	\$664			-100%	-100%	
	22220 Library/Media Services; School Library	\$264,155	\$258,863	\$256,661	\$226,189	-14%	-13%	-12%
	22230 Library/Media Services; Audiovisual	\$36,375	\$18,441	\$11,004	\$11,361	-69%	-38%	3%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$59,614				-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$4,605		\$244	\$7,815	70%		> 500%
	22320 Instruction, Related Technology; Student Learning Centers			\$1,294				-100%
	22360 Instruction, Related Technology; Network Support	\$54,337	\$125,258	\$196,675	\$172,993	218%	38%	-12%
	22900 Other Support Service, Instructional Staff			\$18,395	\$19,154			4%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$111,721	\$187,243	\$151,614	\$169,246	51%	-10%	12%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,738	\$1,861	\$506	\$861	-50%	-54%	70%
	26497 2007 Account Code - Teachers Retirement Fund	\$313,139	\$412,681					
Student Academic Achievement Total		\$7,479,508	\$8,853,587	\$11,577,423	\$11,038,998	48%	25%	-5%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$15,866	\$20,569	\$24,087	\$23,193	46%	13%	-4%
	21130 Attendance and Social Work Services; Social Work Services	\$1,968	\$1,000			-100%	-100%	
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$2,313				-100%		
	21220 Guidance Services; Counseling Services	\$174,129	\$218,284	\$277,724	\$248,625	43%	14%	-10%
	21240 Guidance Services; Information Services	\$7,123	\$6,919	\$5,623	\$5,481	-23%	-21%	-3%
	21290 Guidance Services; Other Guidance Services	\$23,126	\$33,817	\$184	\$98	-100%	-100%	-47%
	21310 Health Services; Service Area Direction			\$13,264				-100%
	21340 Health Services; Nurse Services	\$27,595	\$51,153	\$70,051	\$77,988	183%	52%	11%
	21810 Special Education Administration; Service Area Direction			\$108	\$293			171%
	21890 Special Education Administration; Other Special Education Administration		\$402				-100%	
	21910 Other Support Services, Students; Service Area Direction			\$32,153	\$25,976			-19%
	24100 Office of The Principal	\$615,149	\$743,929	\$1,020,514	\$974,571	58%	31%	-5%
Student Instructional Support Total		\$867,268	\$1,076,073	\$1,443,709	\$1,356,225	56%	26%	-6%
Overhead and Operational								

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Salem Community Schools (8205)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	23110 Board of Education; Service Area Direction	\$6,091	\$288	\$2,198	\$1,607	-74%	458%	-27%
	23150 Board of Education; Legal Services	\$6,985	\$8,287	\$14,808	\$12,147	74%	47%	-18%
	23160 Board of Education; Promotion Expenses	\$4,379	\$2,094	\$2,693	\$818	-81%	-61%	-70%
	23190 Board of Education; Other Governing Body Services		\$1,864	\$241	\$1,164		-38%	384%
	23210 Executive Administration; Office of The Superintendent	\$311,181	\$380,520	\$562,317	\$502,668	62%	32%	-11%
	23230 Executive Administration; Staff Relations and Negotiations		\$256				-100%	
	25160 Fiscal Services; Financial Accounting			\$30				-100%
	25191 Other Fiscal Services; Refund of Revenue	\$6,118	\$1,992	\$1,695	\$850	-86%	-57%	-50%
	25195 Other Fiscal Services; Bank Account Service Charge			\$1,461	\$901			-38%
	25199 Other Fiscal Services; Other			\$4,776				-100%
	25300 Printing, Publishing, and Duplicating Services	\$7,196	\$410			-100%	-100%	
	25710 Personnel Services; Supervision of Personnel Services		\$40				-100%	
	25790 Personnel Services; Other Professional Services			\$8,362	\$13,050			56%
	26100 Operation and Maintenance of Plant Services; Service Area Direction			\$290,570	-\$111,669			-138%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$934,739	\$1,463,034	\$1,430,533	\$1,801,208	93%	23%	26%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds		\$122				-100%	
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$127,118	\$264,972	\$251,647	\$270,036	112%	2%	7%
	26700 Operation and Maintenance of Plant Services; Insurance	\$88,145	\$78,364	\$113,889	\$119,819	36%	53%	5%
	27010 Student Transportation; Service Area Direction	\$26,385	\$3,877	\$127,156	\$79,292	201%	> 500%	-38%
	27100 Student Transportation; Vehicle Operation	\$267,198	\$433,737	\$470,323	\$481,792	80%	11%	2%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$126,594	\$124,734	\$148,470	\$162,718	29%	30%	10%
	27400 Student Transportation; Purchase of School Buses	\$80,190	\$222,230	\$161,767	\$91,432	14%	-59%	-43%
	27500 Student Transportation; Insurance on Buses	\$13,811	\$14,840	\$20,340	\$21,841	58%	47%	7%
	27700 Student Transportation; Contracted Transportation Services	\$183,918				-100%		
	27900 Student Transportation; Other Student Transportation Services	\$22,140	\$19,484	\$81,796	\$70,518	219%	262%	-14%
	27910 Student Transportation; Bus Driver Training		\$2,267	\$1,805	\$1,853		-18%	3%
	31100 Food Services Operations; Service Area Direction	\$5,035	\$1,120	\$5,252	\$2,476	-51%	121%	-53%
	31200 Food Services Operations; Food Preparation and Dispensing	\$245,005	\$291,989	\$338,229	\$396,615	62%	36%	17%
	31400 Food Services Operations; Food Purchases	\$232,529	\$325,721	\$348,331	\$345,486	49%	6%	-1%
	31900 Other Food Services	\$15,857	\$55,152	\$60,185	\$41,300	160%	-25%	-31%
Overhead and Operational Total		\$2,710,612	\$3,697,392	\$4,448,874	\$4,307,922	59%	17%	-3%
Nonoperational								
	33500 Welfare Activities Services			\$125				-100%
	33600 Nonpublic School Pupil Services	\$210				-100%		
	33990 Other Community Services; Other	\$79	\$388	\$2,002	\$209	163%	-46%	-90%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development		\$53,194	\$45,581	\$45,692		-14%	0%
	43000 Facilities Acquisition and Construction; Professional Services		\$52,179	\$47,844	\$45,028		-14%	-6%
	45100 Building Acquisition, Construction and Improvements	\$2,628,606	\$703,040	\$270,133	\$57,607	-98%	-92%	-79%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$105,778	\$35,799		\$274,660	160%	> 500%	
	45400 Building Acquisition, Construction and Improvement; Sports Facilities			\$37,427	\$26,140			-30%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment			\$1,020	\$381			-63%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$142,343	\$151,691	\$157,309	\$115,336	-19%	-24%	-27%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$4,172			\$1,245	-70%		
	51100 Debt Services; Principal on Debt; Bonds		\$105,000	\$120,000	\$125,000		19%	4%
	52100 Debt Services; Interest on Debt; Bonds		\$98,200	\$81,608	\$76,310		-22%	-6%
	52200 Debt Services; Interest on Debt; Temporary Loans		\$109	\$11,981			-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$705,469	\$1,798,850	\$1,213,725	\$1,177,350	67%	-35%	-3%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$730,358	\$693,721			-5%
	53200 Debt Services; Lease Rental; Equipment ; Principal			\$14,914	\$5,481			-63%
	53450 Debt Services; Lease Rental; Other ; Interest			\$16,418	\$9,729			-41%
	54200 Common School Fund; Principal	\$39,082				-100%		
	59100 Other Debt Services Obligations; Registrars Fee		\$9,000				-100%	
Nonoperational Total		\$3,625,740	\$3,007,449	\$2,750,442	\$2,653,889	-27%	-12%	-4%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$111,258	\$153,104					
	26492 2007 Account Code - Social Security	\$603,624	\$704,993					
	26494 2007 Account Code - Group Insurance	\$374,182	\$449,138					

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Salem Community Schools (8205)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	26496 2007 Account Code - Unemployment Compensation	\$3,610	\$368					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$85,813	\$196,041					
Prorated By Fund Total		\$1,178,488	\$1,503,644					